

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: **Takayasu TANIGUCHI et al.**

Art Unit: **3761**

Application Number: **10/552,152**

Examiner: **Melanie Jo Hand**

Filed: **October 7, 2005**

Confirmation Number: **9203**

For: **WATER-ABSORBING RESIN COMPOSITION**

Attorney Docket Number: **053170**

Customer Number: **38834**

AMENDMENT UNDER 37 C.F.R. §1.111

Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

December 10, 2008

Sir:

This paper is filed in response to the Office Action dated September 10, 2008.

Amendments to the Claims begin on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.